2013

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

...2013 or tax year beginning , and ending

...foundation: JOHN W. & CLARA C. HIGGINS FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address): 370 MAIN STREET 12TH FLOOR — Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: WORCESTER, MA 01608

A Employer identification number: 04-6026914

B Telephone number: (508) 459-8000

C If exemption application is pending, check here ▶ ☐

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

...in a 60-month termination ...(b)(1)(B), check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

H Check type of organization: [X] Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶$ 1,820,579.

J Accounting method: [X] Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received				
	2 Check ▶ [X] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	35.	35.		STATEMENT 1
	4 Dividends and interest from securities	30,306.	30,306.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	66,562.			
	b Gross sales price for all assets on line 6a 323,065.				
	7 Capital gain net income (from Part IV, line 2)		66,562.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income	13,470.	95.		STATEMENT 3
	12 Total. Add lines 1 through 11	110,373.	96,998.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 4	4,402.	3,302.		1,100.
	c Other professional fees STMT 5	15,822.	15,822.		0.
	17 Interest				
	18 Taxes STMT 6	1,232.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 7	112.	0.		112.
	24 Total operating and administrative expenses. Add lines 13 through 23	21,568.	19,124.		1,212.
	25 Contributions, gifts, grants paid	91,995.			91,995.
	26 Total expenses and disbursements. Add lines 24 and 25	113,563.	19,124.		93,207.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	<3,190.>			
	b Net investment income (if negative, enter -0-)		77,874.		
	c Adjusted net income (if negative, enter -0-)			N/A	

RECEIVED SEP 2 5 2014 OGDEN, UT 433 IRS-OSC

ENVELOPE POSTMARK DATE SEP 1 8 2014

SCANNED NOV 0 6 2014

323501 10-10-13 LHA For Paperwork Reduction Act Notice, see instructions.

NOV 0 3 2014

5-14

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only.

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	150,154.	143,628.	143,628.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 8	1,058,544.	1,022,616.	1,634,081.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 9	0.	39,264.	42,870.
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers - see the instructions. Also, see page 1, item I)	1,208,698.	1,205,508.	1,820,579.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [X] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	1,208,698.	1,205,508.	
	30 **Total net assets or fund balances**	1,208,698.	1,205,508.	
	31 **Total liabilities and net assets/fund balances**	1,208,698.	1,205,508.	

RECEIVED
433 SEP 2 5 2014 IRS-OSC
OGDEN, UT

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,208,698.
2	Enter amount from Part I, line 27a	2	<3,190.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,205,508.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,205,508.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b	SEE ATTACHED STATEMENTS			
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e	323,065.		256,634.	66,562.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				
b				
c				
d				
e				66,562.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 } — 2 — 66,562.

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8 — 3 — N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	91,341.	1,562,580.	.058455
2011	91,639.	1,571,861.	.058300
2010	82,175.	1,466,589.	.056031
2009	120,625.	1,370,751.	.087999
2008	121,194.	1,828,610.	.066277

2	Total of line 1, column (d)	2	.327062
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.065412
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,682,198.
5	Multiply line 4 by line 3	5	110,036.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	779.
7	Add lines 5 and 6	7	110,815.
8	Enter qualifying distributions from Part XII, line 4	8	93,207.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VI | Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ________ (attach copy of letter if necessary-see instructions)				
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	1,557.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).				
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			2	0.
3 Add lines 1 and 2			3	1,557.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			4	0.
5 **Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-			5	1,557.
6 Credits/Payments:				
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,600.		
b Exempt foreign organizations - tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 8868)	6c			
d Backup withholding erroneously withheld	6d			
7 Total credits and payments. Add lines 6a through 6d			7	1,600.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☒ if Form 2220 is attached			8	
9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10 **Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	43.
11 Enter the amount of line 10 to be: **Credited to 2014 estimated tax** ▶ 43. **Refunded** ▶			11	0.

Part VII-A | Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?	1b		X
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MA			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ FLETCHER TILTON PC Telephone no. ▶ (508) 459-8000

Located at ▶ 370 MAIN STREET, 12TH FLOOR, WORCESTER, MA ZIP+4 ▶ 01608-1779

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

			Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ____, ____, ____, ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

		Yes	No
5a During the year did the foundation pay or incur any amount to:			
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No			
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No			
(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No			
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No			
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? N/A	5b		
Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No			
If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No			
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		X
If "Yes" to 6b, file Form 8870.			
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No			
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A	7b		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 *List all officers, directors, trustees, foundation managers and their compensation.*

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
VERONICA WILDING-WHITE WINTERS 2210 E. MULE DEER RD. SEDONA, AZ 86336	TRUSTEE 1.00	0.	0.	0.
ELISABETH H. NULL 706 BONIFONT STREET SILVER SPRING, MD 20910	TRUSTEE 1.00	0.	0.	0.
HEATHER J. WILDING 135 NASHUA ROAD BEDFORD, NH 03110	TRUSTEE 1.00	0.	0.	0.

2 **Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."**

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶ 0

323551
10-10-13

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

323561
10-10-13

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,558,891.
b	Average of monthly cash balances	1b	148,924.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,707,815.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0.		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,707,815.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	25,617.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,682,198.
6	**Minimum investment return.** Enter 5% of line 5	6	84,110.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	84,110.
2a	Tax on investment income for 2013 from Part VI, line 5 — 2a: 1,557.		
b	Income tax for 2013. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	1,557.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	82,553.
4	Recoveries of amounts treated as qualifying distributions	4	13,353.
5	Add lines 3 and 4	5	95,906.
6	Deduction from distributable amount (see instructions)	6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	95,906.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	93,207.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	93,207.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	93,207.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				95,906.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years: ____, ____, ____		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010 5,668.				
d From 2011 14,331.				
e From 2012				
f Total of lines 3a through e	19,999.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ $ 93,207.				
a Applied to 2012, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				93,207.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	2,699.			2,699.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	17,300.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	17,300.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010 2,969.				
c Excess from 2011 14,331.				
d Excess from 2012				
e Excess from 2013				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year-see instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶ [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE ATTACHED SCHEDULE	NONE	PUBLIC	SEE SCHEDULE	91,995.
Total ▶ 3a				91,995.
b Approved for future payment				
NONE				
Total ▶ 3b				0.

323611 10-10-13

Part XVI-A **Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	35.	
4 Dividends and interest from securities			14	30,306.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			18	95.	
8 Gain or (loss) from sales of assets other than inventory			18	66,562.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a BLACKSTONE GROUP L.P.					
b K-1	525990	22.			
c RETURN OF PRIOR YEAR					
d GRANTS					13,353.
e					
12 Subtotal. Add columns (b), (d), and (e)		22.		96,998.	13,353.

13 Total. Add line 12, columns (b), (d), and (e) .... 13 110,373.

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B **Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
11B	RETURN OF PRIOR YEAR GRANTS

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

POA 9/17/14 POWER OF ATTORNEY

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ROBERT THOMPSON		09/05/14		P01236382
Firm's name ▶ FLETCHER TILTON PC			Firm's EIN ▶ 04-2628601	
Firm's address ▶ 370 MAIN STREET, 12TH FLOOR WORCESTER, MA 01608-1779			Phone no. (508)459-8000	

John and Clara Higgins Foundation

2013 Grants Paid w/ check numbers

11/19/2013

Payee Organization Project Title, Grant Amount	Grant No. Ref. No.	Payment Date	Payment Amount	Check Number Notes
<u>John W. and Clara C. Higgins Foundation</u>				
American Civil Liberties Union Foundation, Inc. *EN. gift* $100.00	7314062	11/19/2013	$100.00	2610
American Civil Liberties Union Foundation, Inc. *JH: gift* $1,000.00	7314070	11/19/2013	$1,000.00	2611
Animal Humane Association of New Mexico, Inc. *FWW: general support* $3,416.25	7313999	10/9/2013	$3,416.25	2603
ARTIST ORGANIZED ART INC *HH: gift* $2,000.00	7314075	11/19/2013	$2,000.00	2612
Bedford Land Trust *SWW: general support* $3,000.00	7313991	10/9/2013	$3,000.00	2588
Berkshire Country Day School *SWW: general support* $1,500.00	7313997	10/9/2013	$1,500.00	2589
Brearley School *EN: gift* $200.00	7314058	11/19/2013	$200.00	2613
Capital Area Food Bank *EN. gift* $500.00	7314063	11/19/2013	$500.00	2614
Chewonki Foundation, Inc. *EN: gift* $50.00	7314068	11/19/2013	$50.00	2615
College of the Atlantic *EN: gift* $500.00	7314057	11/19/2013	$500.00	2616
College of the Atlantic *JN: gift* $1,333 33	7314086	11/19/2013	$1,333.33	2617

Common Cause Education Fund *HH: gift* $500.00	7314082	11/19/2013	$500.00	2618
Derryfield School, The *SWW: general support* $5,000.00	7313992	10/9/2013	$5,000.00	2590
Derryfield School, The *SWW: general support* $500.00	7314003	10/9/2013	$500.00	2607
Episcopal Church of the Ascension *EN. gift* $1,000.00	7314054	11/19/2013	$1,000.00	2619
Flagstaff International Relief Effort F I R E *VWW: general support* $3,000.00	7313985	10/9/2013	$3,000.00	2591
Friends Of Pioneer Valley *JH: gift* $7,000.00	7314071	11/19/2013	$7,000.00	2620
Friends of the Manchester Animal Shelter *SWW: general support* $165.00	7313993	10/9/2013	$165.00	2592
Friendship Homes & Schools *VWW: general support* $665 00	7313987	10/9/2013	$665.00	2602
Fulcrum Point New Music Project *HH: gift* $500 00	7314079	11/19/2013	$500.00	2621
Habitat For Humanity International Inc *VWW: For construction - Verde Valley* $2,500.00	7313986	10/9/2013	$2,500.00	2593
Higgins Armory Museum *Operating Expenses - $10K gift over and above minimum distribution requirement* $10,000.00	7313644	1/9/2013	$10,000 00	2580
ISLAND READERS AND WRITERS AN INITIATIVE FOR MAINE CHILDREN *JN: gift* $1,333.33	7314088	11/19/2013	$1,333.33	2622
JEWISH COUNCIL ON URBAN AFFAIRS *HH: gift* $500.00	7314081	11/19/2013	$500.00	2623
Kimball Union Academy	7313995	10/9/2013	$500.00	2594

SWW: general support $500.00				
Lampo, Inc. *HH: gift* $500.00	7314080	11/19/2013	$500.00	2624
Lutheran Church of the Living Word *Pastor's Discretionary Fund* $6,000.00	7313790	6/14/2013	$6,000.00	2582
Lutheran Church of the Living Word *EH: gift* $6,500.00	7314089	10/28/2013	$6,500.00	2609
Lutheran Church of the Living Word *EN: gift* $500.00	7314055	11/19/2013	$500.00	2625
National Public Radio *HH: gift* $500.00	7314078	11/19/2013	$500.00	2626
NEW HAMPSHIRE CATHOLIC CHARITIES *SWW: general support - New Hamsphire Food* $500 00	7313998	10/9/2013	$500.00	2595
Northern Arizona Restorative Justice *VWW: general support* $2,500.00	7313989	10/9/2013	$2,500.00	2596
Oberlin College *HH: gift* $1,500.00	7314076	11/19/2013	$1,500.00	2627
Onaway Trust *EN: gift* $100.00	7314061	11/19/2013	$100.00	2628
Paw Prints Humane Society of Sedona, Inc. *VWW: general support* $2,500.00	7313984	10/9/2013	$2,500.00	2597
Pioneer Valley Shambala Center *JH: gift* $1,000.00	7314073	11/19/2013	$1,000.00	2641
Proctor Academy *SWW: general support* $1,000.00	7313990	10/9/2013	$1,000.00	2598
Roadrunner Food Bank, Inc. *FWW. general support* $3,416.25	7314001	10/9/2013	$3,416.25	2605

Rockend, Inc. *JN. gift* $1,333.33	7314087	11/19/2013	$1,333.33	2629
Saint Jude Children's Research Hospital *SWW: general support* $500.00	7313996	10/9/2013	$500.00	2599
Sarah Lawrence College *EN: gift* $100.00	7314059	11/19/2013	$100.00	2640
SOUTH CHICAGO ART CENTER NFP *HH: gift* $2,000.00	7314085	11/19/2013	$2,000.00	2630
St. Andrews Presbyterian College *EN: gift* $50.00	7314065	11/19/2013	$50.00	2631
St. John's Episcopal Church *JH: gift* $250.00	7314074	11/19/2013	$250.00	2632
THE FOOD BANK OF WESTERN *JH: gift* $1,000.00	7314072	11/19/2013	$1,000.00	2633
The Shepherds Table, Inc. *EN. gift* $500.00	7314060	11/19/2013	$500.00	2634
The TVRC Education Foundation, Inc. *SWW· general support* $1,000.00	7313994	10/9/2013	$1,000.00	2600
Tifereth Israel Congregation *EN. gift* $200.00	7314067	11/19/2013	$200.00	2635
Trust For Public Land *FWW: Valle De Oro National Wildlife Refuge* $3,416.25	7314002	10/9/2013	$3,416.25	2606
University of Illinois Foundation *HH: gift* $1,750.00	7314077	11/19/2013	$1,750.00	2636
University of Maine System, Inc. *EN: gift* $200.00	7314066	11/19/2013	$200.00	2637
Verde Valley Sanctuary *VWW: general support* $2,500.00	7313988	10/9/2013	$2,500.00	2601

Wild Spirit Wolf Sanctuary p/k/aCandy Kitchen *FWW: general support* $3,416.25	7314000	10/9/2013	$3,416.25	2604
WOMENS TREATMENT CENTER *HH: gift* $500.00	7314083	11/19/2013	$500.00	2639

Total John W. and Clara C. Higgins Foundation (54 items)	$91,994.99
Grand Total (54 items)	$91,994.99

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	200 SHS FACEBOOK INC A	P	05/18/12	09/18/13
b	400 SHS JP MORGAN CHASE & CO	P	02/10/11	09/26/13
c	1800 SHS TETRA TECH INC	P	VARIOUS	09/18/13
d	300 SHS YUM BRANDS INC	P	VARIOUS	02/05/13
e	500 SHS BRISTOL MYERS SQUIBB	P	08/10/04	03/20/13
f	500 SHS BRISTOL MYERS SQUIBB	P	08/10/07	05/15/13
g	200 SHS BRISTOL MYERS SQUIBB	P	08/10/07	11/25/13
h	200 SHS COCA COLA CO	P	03/26/07	10/18/13
i	700 SHS EMC CORP MASS	P	08/08/05	01/11/13
j	300 SHS EMC CORP MASS	P	08/08/05	10/18/13
k	200 SHS EXXON MOBIL CORP	P	01/16/00	10/18/13
l	500 SHS GENERAL ELECTRIC CO	P	08/09/00	10/17/13
m	700 SHS ORACLE CORP	P	VARIOUS	04/11/13
n	200 SHS ORACLE CORP	P	10/25/07	10/17/13
o	400 SHS TEVA PHARMACEUTICAL INDS	P	04/29/04	06/26/13

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	9,046.		8,072.	974.
b	20,801.		18,121.	2,680.
c	45,002.		46,447.	<1,445.>
d	18,471.		14,773.	3,698.
e	19,866.		14,366.	5,500.
f	22,536.		14,366.	8,170.
g	10,664.		5,747.	4,917.
h	7,704.		4,799.	2,905.
i	16,678.		9,810.	6,868.
j	7,511.		4,098.	3,413.
k	17,480.		8,402.	9,078.
l	12,120.		27,915.	<15,795.>
m	23,538.		15,612.	7,926.
n	6,558.		4,199.	2,359.
o	15,425.		13,188.	2,237.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a				974.
b				2,680.
c				<1,445.>
d				3,698.
e				5,500.
f				8,170.
g				4,917.
h				2,905.
i				6,868.
j				3,413.
k				9,078.
l				<15,795.>
m				7,926.
n				2,359.
o				2,237.

2 Capital gain net income or (net capital loss) ..... { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 } 2

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):
If gain, also enter in Part I, line 8, column (c).
If (loss), enter "-0-" in Part I, line 8 .... } 3

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	1000 SHS TEVA PHARMACEUTICAL INDS	P	VARIOUS	08/05/13
b	200 SHS UNITED TECHNOLOGIES	P	01/31/07	10/18/13
c	50 SHS VISA INC CL	P	10/28/10	09/19/13
d	K-1 BLACKSTONE GROUP L.P. SHORT TERM GAIN	P		
e	K-1 BLACKSTONE GROUP L.P.LONG TERM GAIN	P		
f	BLACKSTONE GROUP L.P.- 1231 GAIN	P		
g				
h				
i				
j				
k				
l				
m				
n				
o				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	38,516.		29,467.	9,049.
b	21,409.		13,451.	7,958.
c	9,740.		3,801.	5,939.
d				2.
e				111.
f				18.
g				
h				
i				
j				
k				
l				
m				
n				
o				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				9,049.
b				7,958.
c				5,939.
d				2.
e				111.
f				18.
g				
h				
i				
j				
k				
l				
m				
n				
o				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7; If (loss), enter "-0-" in Part I, line 7 }	2	66,562.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	N/A

JOHN W. & CLARA C. HIGGINS FOUNDATION 04-6026914

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
BLACKSTONE GROUP L.P. K-1 INTEREST	35.	35.	
TOTAL TO PART I, LINE 3	35.	35.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
BLACKSTONE GROUP L.P. K-1 DIVIDENDS	17.	0.	17.	17.	
STATE STREET BANK	30,289.	0.	30,289.	30,289.	
TO PART I, LINE 4	30,306.	0.	30,306.	30,306.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CLASS ACTION LITIGATION SETTLEMENT	95.	95.	
BLACKSTONE GROUP L.P. K-1	22.	0.	
RETURN OF PRIOR YEAR GRANTS	13,353.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	13,470.	95.	

JOHN W. & CLARA C. HIGGINS FOUNDATION 04-6026914

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FLETCHER TILTON PC	4,402.	3,302.		1,100.
TO FORM 990-PF, PG 1, LN 16B	4,402.	3,302.		1,100.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
STATE STREET BANK - CUSTODY ACCT	1,605.	1,605.		0.
BARRETT ASSET MANAGEMENT ASSET FEE	14,217.	14,217.		0.
TO FORM 990-PF, PG 1, LN 16C	15,822.	15,822.		0.

FORM 990-PF TAXES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAX US TREASURY PAYMENTS	1,100.	0.		0.
FOREIGN TAX WITHHELD	132.	0.		0.
TO FORM 990-PF, PG 1, LN 18	1,232.	0.		0.

JOHN W. & CLARA C. HIGGINS FOUNDATION 04-6026914

FORM 990-PF OTHER EXPENSES STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PC FILING FEE	35.	0.		35.
CYBERGRANT FEE	30.	0.		30.
BANK FEE CHARGE	47.	0.		47.
TO FORM 990-PF, PG 1, LN 23	112.	0.		112.

FORM 990-PF CORPORATE STOCK STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
INVESTORS BANK AND TRUST	1,022,616.	1,634,081.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,022,616.	1,634,081.

FORM 990-PF OTHER INVESTMENTS STATEMENT 9

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
BLACKSTONE GROUP LP COM	COST	39,264.	42,870.
TOTAL TO FORM 990-PF, PART II, LINE 13		39,264.	42,870.

Form **2848** (Rev. June 2008) Department of the Treasury Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: *Form 2848 will not be honored for any purpose other than representation before the IRS.*

1 *Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.*

Taxpayer name(s) and address	Social security number(s)	Employer identification number
John W. & Clara C. Higgins Foundation 370 Main St., 12th Floor Worcester, MA 01608		04 6026914
	Daytime telephone number (508) 459-8061	Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	
Sumner B. Tilton, Jr. 370 Main St., 12th Fl Worcester, MA 01608	CAF No. 6500-63552R Telephone No. 508-459-8000 Fax No. 505-459-8361 Check if new: Address ☐ Telephone No ☐ Fax No. ☐
Name and address	CAF No. Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

RECEIVED OSC 116
SEP 26 2014
OP 1 Dept 88
IRS OGDEN, UTAH

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

COPY

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
INCOME/EXCISE	990-PF,990-T	2012, 2013, 2014

4 **Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF . . . . ▶ ☐

5 **Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that *I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents.* The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:
THIS POWER OF ATTORNEY IS BEING FILED PURSUANT TO REGULATIONS SECTION 1.6012-1(A) (5)
AUTHORIZING REPRESENTATIVE TO SIGN RETURN.

6 **Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, *initial here* ________ *and list the name of that representative below.*

Name of representative to receive refund check(s) ▶

7 **Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

a If you also want the second representative listed to receive a copy of notices and communications, check this box . . . . . ▶ ☐

b If you do not want any notices or communications sent to your representative(s), check this box . . . . ▶ ☐

8 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. . . . . ▶ ☑

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 **Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Heather Wilding — Signature | 10-19-2012 — Date | Trustee — Title (if applicable)

Heather Wilding — Print Name | ☐☐☐☐☐ PIN Number | John W. & Clara C. Higgins Foundation — Print name of taxpayer from line 1 if other than individual

Signature | Date | Title (if applicable)

Print Name | ☐☐☐☐☐ PIN Number

Part II **Declaration of Representative**

Caution: *Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.*

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there, and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
d Officer—a bona fide officer of the taxpayer's organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a–r)	Jurisdiction (state) or identification	Signature	Date
A	MA	[signature]	9/17/14

COPY

…onal (Not Automatic) 3-Month Extension, complete only Part II and check this box ▶ [X]

…art II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

…g for an Automatic 3-Month Extension, complete only Part I (on page 1).

Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions. JOHN W. & CLARA C. HIGGINS FOUNDATION	Employer identification number (EIN) or 04-6026914
	Number, street, and room or suite no. If a P.O. box, see instructions. 370 MAIN STREET 12TH FLOOR	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WORCESTER, MA 01608	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ FLETCHER TILTON PC 370 MAIN STREET, 12TH FLOOR, WORCESTER, MA - 01608-1779
  Telephone No. ▶ (508) 459-8000 Fax No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until NOVEMBER 15, 2014.

5 For calendar year 2013, or other tax year beginning ______, and ending ______.

6 If the tax year entered in line 5 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS REQUIRED TO PREPARE AN ACCURATE AND COMPLETE RETURN.

8a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	$ 2,352.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$ 2,352.
c	**Balance due.** Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	$ 0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ [signature] Title ▶ CPA Date ▶ 8/15/14

323842
12-31-13

26